

OFFICE OF THE
SENIOR VICE PRESIDENT
AND GENERAL COUNSEL

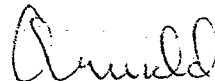
July 29, 1983

Mr. W. T. Hoyt
President
The Council For Tobacco Research-
U.S.A., Inc.
110 East 59th Street
New York, New York 10022

Dear Tom:

Reference is made to your letter of July 21, 1983, requesting payment of American Brands' second installment of 1983 dues. Enclosed herewith is the Company's check in the amount of \$78,424 representing its share of the second installment of dues for 1983.

Very truly yours,



Arnold Henson
Senior Vice President
and General Counsel

AH:js
Enclosure